FILED

N.D. OF ALABAMA

## IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA 01 FEB 26 AM 9: 48 EASTERN DIVISION J.S. DISTRICT COURT

JEFFREY WALKER,

Plaintiff,

vs.

CV 00-B-2227-E

FEB 26 2001

## **MEMORANDUM OF OPINION**

The magistrate judge filed a report and recommendation on January 31, 2001, recommending that this action filed pursuant to 42 U.S.C. § 1983 be dismissed without prejudice due to plaintiff's failure to exhaust his administrative remedies as required by 42 U.S.C. § 1997e(a). No objections have been filed.

Having carefully reviewed and considered *de novo* all the materials in the court file, including the report and recommendation, the Court is of the opinion that the magistrate judge's report is due to be and is hereby ADOPTED and the recommendation is ACCEPTED. Accordingly, the complaint is due to be dismissed without prejudice due to plaintiff's failure to exhaust his administrative remedies as required by 42 U.S.C. § 1997e(a). A Final Judgment will be entered.

DATED this 23rd day of Lelonary, 2001.

SHARON LOVELACE BLACKBURN UNITED STATES DISTRICT JUDGE